

# INDIANA BOARD OF TAX REVIEW

## Final Determination Findings and Conclusions Lake County

**Petition #:** 45-001-02-1-5-00715  
**Petitioner:** Philippa Tolliver  
**Respondent:** Department of Local Government Finance  
**Parcel #:** 001-25-43-0303-0023  
**Assessment Year:** 2002

The Indiana Board of Tax Review (the “Board”) issues this determination in the above matter, and finds and concludes as follows:

### Procedural History

1. An informal hearing as described in Ind. Code § 6-1.1-4-33 was held between the Petitioner and the Respondent. The Department of Local Government Finance (“DLGF”) determined that the Petitioner’s property tax assessment for this parcel was \$4,700. It notified the Petitioner on March 31, 2004.
2. The Petitioner filed a Form 139L on April 28, 2004.
3. The Board issued a notice of hearing to the parties on September 14, 2004.
4. Special Master Peter Salveson held the hearing in Crown Point on October 14, 2004.

### Facts

5. The subject property is located at 6628 Hemlock Ave., Gary, in Calumet Township.
6. This parcel is a vacant residential lot consisting of 0.055 acres of land.
7. The Special Master did not conduct an on-site visit of the property.
8. Assessed value of the subject property as determined by the DLGF is land \$4,700.
9. Assessed value requested by the Petitioner is land \$0.
10. Persons sworn as witnesses at the hearing:  
For Petitioner — Philippa Tolliver, Owner,  
For Respondent — Larry Vales, Staff Appraiser, Cole-Layer-Trumble.

### Issue

11. The Petitioner testified that she does not believe that she owns this parcel. The Petitioner declined to dispute the assessment. *Tolliver testimony.*
12. The Respondent contends that the subject property is a parcel adjacent to the Petitioner's improved parcel and that a portion of the dwelling is on this lot. *Vales testimony*

### Record

13. The official record for this matter is made up of the following:
  - a) The Petition,
  - b) The tape recording of the hearing labeled Lake Co. 525,
  - c) Exhibits:
    - Petitioner submitted no exhibits,
    - Respondent Exhibit 1: Form 139L Petition,
    - Respondent Exhibit 2: Subject property record card,
    - Respondent Exhibit 3: Maps,
    - Board Exhibit A: Form 139L Petition,
    - Board Exhibit B: Notice of Hearing,
    - Board Exhibit C: Sign in Sheet,
  - d) These Findings and Conclusions.

### Analysis

14. The most applicable governing cases are:
  - a) A Petitioner seeking review of a determination of an assessing official has the burden to establish a prima facie case proving that the current assessment is incorrect, and specifically what the correct assessment would be. *See Meridian Towers East & West v. Washington Twp. Assessor*, 805 N.E.2d 475, 478 (Ind. Tax Ct. 2003); *see also, Clark v. State Bd. Of Tax Comm'rs*, 694 N.E.2d 1230 (Ind. Tax Ct. 1998).
  - b) In making its case, the taxpayer must explain how each piece of evidence is relevant to the requested assessment. *See Indianapolis Racquet Club, Inc. v. Washington Twp. Assessor*, 802 N.E.2d 1018, 1022 (Ind. Tax Ct. 2004) ("[I]t is the taxpayer's duty to walk the Indiana Board . . . through every element of the analysis").
  - c) Once the Petitioner establishes a prima facie case, the burden shifts to the assessing official to rebut the Petitioner's evidence. *See American United Life Ins. Co. v. Maley*, 803 N.E.2d 276 (Ind. Tax Ct. 2004).

15. The Petitioner did not provide sufficient evidence to support her contentions. This conclusion was arrived at because:
- a) The Petitioner did not establish that the assessment was incorrect and did not establish what the correct assessment should be. Therefore, she has not established any basis for relief that would change this assessment. *Meridian Towers*, 805 N.E.2d at 478; *Clark*, 694 N.E.2d 1230; *Indianapolis Racquet Club*, 802 N.E.2d at 1022.
  - b) The Petitioner did not provide any evidence supporting her position that she does not own this parcel.

### **Conclusion**

16. The Petitioner did not establish a prima facie case. The Board finds in favor of the Respondent.

### **Final Determination**

In accordance with the above findings and conclusions, the Indiana Board of Tax Review now determines that the assessment should not be changed.

ISSUED: \_\_\_\_\_

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Commissioner,  
Indiana Board of Tax Review

### **IMPORTANT NOTICE**

#### **- APPEAL RIGHTS -**

**You may petition for judicial review of this final determination pursuant to the provisions of Indiana Code § 6-1.1-15-5. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice.**